P.W. (1940) Department.

Mo SERIES.

G.O. No.	257
Dated	6-2-40

C.F. 32.

In reply, please quote number, date and short title.*

Local Administration DEPARTMENT.

SECRETARY TO GOVERNMENT. F 19 AUG 1938 2887 PUBLIC WORKS DEPARTMENT

*Received*_____ *Registered*_____

From (Name) Sri. A.V.Krishna Rao

(Designation) Commissioner Bellary Municipality

Post Box_____, (Station) Bellary.

*Telegraphic Address*_____

To

The Secretary to Government,
Public Works Department, M A D R A S.

Through The Examiner of Local Fund Accounts, MADRAS.
Janab K. Mohammad Moosa Sahib Bahadur, Chairman M.C., BELLARY.

Sir, Sc No. 4457/38., dated 5 -8- 19

Sub:- Submission of Electric License scheme accounts for 1937-38.

Enclosures_____

Spare Copies_____

****

I submit herewith four copies of the Electric accounts of the Bellary Electric Licnese scheme for 1937-38 prepared according to the instructions issued and in the form prescribed in the Indian Electricity rules.

Forwarded
C. am. C
1.7.8.38

Sd A.V. Krishna Rao
Commissioner.

KSM/10-8.

Copy submitted direct to the Secretary Public Works Department Madras with a copy of the Account.

M 2-10 infra

Commissioner. 15/8/38

15/8/38.

P.W.D

The audit report on the accounts may be awaited from the Examiner of L. F. Accounts till 1-10-38

15/8

Sec'y
15/8

Memo No. 2881E/38-1 dy 8.10.38

Bellary Electric licence-
accounts for 1937-38.

In his letter No. 9C.495/38 dy 5.8.38 sent through the Examiner of Local Fund Accounts (copy of which has been ~~sent to~~ Govt- direct) the Comm. Bellary Municipality has reported that he has submitted the above accounts. The Examiner of L.F. Accounts is requested to state when the accounts together with his audit report thereon may be

Local Fund Audit DEPARTMENT.

Received ..... 19 *Registered* 19

Subject.

ASST SECRETARY TO GOVERNMENT
15 NOV 1938
4062
PUBLIC WORKS DEPARTMENT

Audit Report - Electric Licence Accounts - 1937-38 - then expected - information called for -

P.W.D

A.R. till 20-12-38

TDK 17/11

17/11

ENCLOSURES.
No. .....
.....
Spare copies .....

L.F. No. 5598

Station Fort St. George, *Dated the* 14th November 1938, 15th

From (~~Name~~) The Examiner of Local Fund Accounts,

(~~Designation~~) Madras.

To The Secretary to the Government of Madras,

Public Works (Electricity) Department.
Fort St. George, Madras.

Sir,

In reply to Government Memorandum No. 2881-E/38 dated the 8th October 1938, on the subject indicated above, I have the honour to state that the Electric Licence Accounts of the Bellary Municipal Council for 1937-38 received in this office have been ~~remin~~ returned to the District Inspector calling for further information to enable this office to pass the accounts. The accounts together with the Audit Report will be forwarded on their receipt in this office.

I have the honour to be,
Sir,
Your most obedient servant,

/G.S. Mudholkar

Dy. Examiner of Local Fund Accounts.

Office of the Examiner of Local Fund Accounts, Fort Saint George, Madras.

L.F. No. 5895 Dated the 28.11.1938.

From

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.

To

THE SECRETARY TO GOVERNMENT,

Local Administration Department.
Education and Public Health Department.
Public Works Department.

MADRAS.

Sir,

With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the Electric Licence ~~fund~~ accounts of the Bellary Municipal Council, (Bellary District) for the year ended the 31st March 1938. The original was forwarded to the Executive Authority in L. F. No. 5839 dated the 25th November 1938.

Audit Report on the accounts of Bellary Municipal Electric Licence for the year 1937-38.

Name of auditor. Sri A.Venkatappa, District Inspector of Local Fund Accounts, Bellary.

Time taken for final audit. From the 1st to the 16th July 1938.

The office of Chairman was held by Sri N.Narayana Rao from the 1st April 1937 to the 31st March 1938. The office of Commissioner was held by Gulam Nabi Saheb from the 1st April 1937 to the 31st March 1938.

The annual statements of accounts for the year are appended.

3. The more important irregularities are detailed below Irregularities of a minor nature are detailed in the objectio statement which should be treated as part of the report.

4. A sum of Rs.26,075-0-0 was diverted up to the end of the year from the Water and Drainage Fund of the Municipal Council for the purpose of meeting expenditure relating to the Electric Licence. The sanction of Government to the diversion of earmarked funds was not pointed out. As the diversion has to be made good to the Water and Drainage Fund the decision of the Council with regard to the interest to be paid to that fund &c. may be obtained with reference to paragraph 3 of G.O.No.384,Ms.Finance (Accounts),dated the 5th June 1935.

5. Misappropriation by a bill collector. On verification and scrutiny of the electric bills entrusted to bill collectors Abdul Azim,the Electrical Engineer discovered that an amount of Rs.215-12-0 was collected by the aforesaid bill collector and temporarily misappropriated. The entire amount

of Rs.215-12-0 misappropriated was credited by the bill collector into the Municipal Treasury on the 22nd February 1938. In Proceedings E.N.148/38,dated the 24th February 193 of the Commissioner.the services of the bill collector were dispensed with with effect from the 23rd February 1938., No report of this misappropriation was made to the Audit Depar ment.

Reply at P 16 Sub 6. Pending objections of the last Audit Report.

Paragraph 5 of the Audit Report - irregular adjustments of minimum charges.

involving a sum of Rs.7,729-12-6,were outstanding at the close of audit as detailed in the Annual Objection Statement.

K.Srinivasa Mudaliyar,
Dy.Examiner of Local Fund Accts.
Madras.

(True copy)

R Raghavachari

SUPERINTENDENT,
Office of the Examiner of
Local Fund Accounts,Madras.

19/23/11

Bellary Electric License.
The Municipal Council Bellary.
For the year ending 31-3-38.

No:1 Statement as to loans authorised for the purposes of the undertaking referred to in the above mentioned license prior to the end of the year for which accounts are made up.

Amount sanctioned & nature of loans.		Amount borrowed. 4 3/4%	Total	7%	Amount repaid 4 3/4%	Total	Amount sanctioned but not borrowed.
Rs 182000	7% Bellary Municipal debentures.	182000	182000	108750		108750	
89000)	Govt. Loan consolidated into one loan as per C.O.69 Fin. 6-2-34	89000	89000				
95000)		95000	95000		40764	40764	
	Total...	182000	184000	366000	108750	40764	149514 ⊗

C.V. Ramakrishna
Commissioner. 19/8/38

I.M/ ⊗

135797
·1361 8
100
149575. or
149574. nearest rupee.

1936-37
1937-38 repayments.
for 1936-37 Maintain 37-38

Accountant Gr.
25/8/38.

Accountant Gr.
District Inspector 27/8/38.
Bellary

15/8/38.

K.S. Mudaliar
Dy. Examiner of L.F. accts.
Madras

	Expenditure up to the end of the previous year	Expenditure during the year	Total expenditure
1. preliminary expenses(to be specified)	182		
2." lands including law charges incidental to acquisition			
3." value of lands appropriated for electrical purposes as per contract			
4." Buildings	28927	1944	30871
5." Plant	156896		156896
6." Mains	115723	-1572)	114112
7." service connection	12403	~~882~~ 862	13265
8 " Transformers	4660		4660
9." meter & fees for certifying under the Act.	25835	107	25942
10." General stores.	15214	1381) 1572)	18167
11." Transfer to sinking fund of value of lands sold as per contract			
12. " To amount applied to the reduction of principal ~~borrowed~~ value of lands sold as per contract	2223		2223
13." Special items(to be specified)			
(b) Public lamps	18897		18897
(c) Furniture	1061		1061
(d) Tools & plants	2340	845	3185
Total expenditure	384361	4918	389279
To balance of capital account ~~amount~~			
Grand total	384361		389279

1. By Amount raised by loans	366000		
2. " Value of land belonging to authorities appropirated for Electrical purposes.			
3. " Value of surplus lands sold			
4. " Other receipts (to be specifie	9092		
Amount transferred fr ordinary to capital	9269	4918	14187
Grand total...	384361	4918	389279

No: III Revenue Account.

Dr. For the year ending 31st March 1938.

A. Generation

1. To fuel oil	15208	1. By balance from last Account	
2. " Oil, waste water & engine room stores	3385	Less bad debts written off	44611
3. " proportion of salaries of engineers Superintendents and officers	8424	2. Sale of energy for lighting purposes	12646
4. " wages & gratuities	21	3. ...dco. for power purposes	
5. " Repairs & maintenance as follows:-		4. % energy under special contracts	304
1. Buildings	236	5. " Public lighting	22307
2. Plant	2982	6. " Rental of meters other apparatus on consumers' premises	4771
6. " special items (to be specified)	3025	7 " rents receiveable	
Other items (to be specified)		8. " service connections	3583
		9. Mis. receipts from consumers	483
B. Distribution		10. Other items (to be specified)	367
1. To proportion of salaries of Engineers, Supdts & officers.	8020	Amount transferred to capital	4918
2. " wages & gratuities		Refunds	-9
3. " repairs, maintenance & renewal of mains	150		84295
4. " repairs maintenance & renewal of transformers	132	(10) Fuse... 262-4-0	
5. " repairs, maintenance & renewal of meters switches, cutouts and other apparatus on consumers' premises	240	Reconnection o 145-12-0	
C. Public Lamps.		Agreements 75.0.0..Rs 482	
1. To Attendamts & repairs		Battery charges..95-0-0	
" Repairs		Unserviceable articles 271-10-0	
2- " renewals etc			366-10-0 or 367-0-0
D. Rents rates & taxes			
1. To rents payable			
2. " Rates & taxes.			
E. Management expenses			
1. To salaries &kx 1,e, Engineering Department	1790		
Clerical department	3516		
2. General establishment charges	952		
F. Law charges			
To Law charges			
G. Special charges			
To Special charges (to be specified)	386		
Service connections	3010		
Total expenditure	48452		
amount carried to net Rev. A/C	35843		
Balance carried to next A/C to provide for bad debts			
Total.....	84295		

Inspection fees..140-0-0
T.A to E.E. 104-4-0
Battery charges 8-4-2
Advertisement charges 37-8-0
Trunk telephone charges 3-15-0
Cost of agreement 52-8-0
Electrical magazines etc. 39-6-0
Rs 385-13-2 or Rs 386/-

Commissioner. 15/8/38

I.M/ 15/8/38

57204 current demand
87 increase in demand to be added
34 demand reduced
57257.

2274.10.2.410.11.0.397.14.9. = 3083.
221.4.8.103.4.0.175.2.6 = 499.11
2495.14.10.513.15.0.573.1.3 = 3582.15

/C.S. Murthy

Dy. Examiner of L.F. accts. 25/8/38

No: IV Net Revenue Account.
for the year ending 31-3-38.

To balance (deficit balance)	19980	1. By balance from last account	
1. " Interest on mortgage debt accrued due to date	12683	2. " Balance brought from revenue account	35843
2. " Instalment of principal of money borrowed	13968	3. " Interest on money at deposit	
3. " Amount transferred to sinking fund where such fund is authorised		" Balance (deficit)	10788
4. " Payment of reserve fund where is such authorised.			
5. " sum applied to local rates			
6. " Income tax paid			
Balance carried forward			
Total....	46631.	Total...	46631

Rs.13968/- includes Rs 350/- not paid in the year but shown under sundry creditors in the balance sheet.

D.M/

Commissioner. 10/8

15/8/38.

25-8-38
District Treasurer of L.F.A.C.
Bellary

Deputy Examiner of Accts

No:V Sinking fund account.
For the year ending 31-3-38.

Cr.

Stock		Stock	
1. To amount paid for purchase of (nature of investments to be specified)		1. By balance brought from last Account	
2. " stock sold during period of Acct.		2. " amount brought from net revenue account	
3. " Amount of principal of borrowed money repaid	N i l.	3. " Interest on investment	
4. " Amount of balance to next account.		4. " Value of lands transferred from Account No:II	N i l
		5. " amount realised by sale stock (nature of stock to be specified)	
		5. " Stock purchased.	
Total...		Total.....	

I.M/

Commissioner. 15/8/38

15/8/38.

Received Malabar
25-8-38
District Collector.
Palghat.

25/8/38.

No:VI Reserve fund account.
For the year ending 31-3-38.

Dr.

Cr.

	Stock		Stock
1. To amount paid for purchase of (nature of investment to be specified)		1. By balance brought from last account	
2. " stock sold.		2. " amount transferred from net Revenue account.	
3. " sum transferred to Revenue account	N i l	3. " Stock purchased	N i l
4. " Amount of balance to next account.		4. " amount realised by sale stock (nature of stock to be specified)	
Total...		Total...	

account below
25-8-38
District Inspector of 27A
Belgaum

25/8/38.

: VII. General Balance sheet.
For the year ending 31-3-38.

Liabilities.		Assets.	
1. To Capital account Amount received as per Acct.No:I	389279	1.By Capital account Amount expended for works as per Acct.No:II	371112
2. " Sundry creditors	1156	2. Stores on hand (X)	18220
3. " Net Revenue Account Balance at credit thereof		3. " Sundry debtors for current supplied to end of the year	14471.
4. " Sinking Fund account		4. " Other debtors	1918
5. " Reserve Fund account		5. " Securities as held (cost price)	
6. " Other items (to be specified)		6. " Other tiems (to be specified)	
(a) Amount diverted from W & D	26075	Service connection cash deposits	10969
(b) Service connection - cash deposits.	10969	7 Cash with treasurer	
		8 " cash in hand	
		Deficit balance from net Revenue account	10788
			427479

1390
1075 8
2717 6

A V Narasimhamurthy
Commissioner.

Cables
5-8-38
Speeches 427479 15/8/38.
Balance

I.G. Revenue Audit
Dy. Examiner of Accts

No:VIII.Statement of energy generated, sold etc.
for the year ending 31-3-38.

	Total energy generated in Kilowatt Hours.	Kilowatt hours sold.												
		Public lamps.	By special contract	Consumers by meter for lighting purposes	Consumers by meter for power purposes	Total.	Kilowatt hours used on works including M.G.Sets.	Kilowatt hours/accounted for	Kilowatt hours not accounted for.	Kilowatts connected for public lamps	Total consumers connected	Total kilowatts connected	Plant installed kilo watts	Maximum supply demanded in kilowatts.
37 Apr:-	35599	7853	-	11203	5441	24497	4913	29410	6189	28.60	673	384.74	218	150
May.	~~7520~~ 36886	7520	-	10981	6277	24778	5690	30468	6418	28.86	673	386.84	"	158
June	37815	8398	103	11089	6444	26034	5964	31998	5817	28.86	679	395.64	"	152
July	37446	9397	-	10457	6426	26280	6158	32438	5008	28.98	688	405.61	"	160
Aug:	40348	9141	-	11610	7213	27764	6403	34167	6181	29.18	696	420.86	"	165
Sep:	39670	8608	210	11297	6132	26247	6384	32631	7039	29.18	700	422.67	"	170
Oct:	40888	8136	3	12009	6573	26721	6240	32961	7927	29.18	704	424.72	"	175
Nov:	42950	9437	-	13941	7718	31096	6534	37630	6320	29.18	712	426.25	"	200
Dec:	38833	9110	126	11961	6231	27428	6571	33999	4834	29.18	719	428.02	"	175
Jan:38-	38218	8539	-	10911	7202	26662	5835	32497	5721	29.18	714	429.72	"	160
Feb:	39075	9119	327	10513	7962	27921	6584	34505	4590	29.28	714	430.29	"	160
March	36176	52.58	-	10030	7675	26113	6385	32498	3678	29.42	717	433.29	"	160
	~~464924~~ 464924	103676	769	135803	81294	321541	73661	395202	69722	29.42	717	433.29	218	160

accountable
25-8-38

25/8/38.

District Engineer. 25/8/38.

Commissioner

Replies to Audit report on the accounts of Bellary Municipal Electric License for 37-38 -.

******

Para 3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

Reply.
Answer. Replies to the objection statement are being furnished separately.

Para 4. A sum of Rs. ~~26,075-0-0~~ 26075-0-0 was diverted up to the end of the year from the Water and Drainage Fund of the Municipal Council for the purpose of meeting expenditure relating to the Electric License. The sanction of Government to the diversion year-marked fund was not pointed out. As the diversion has to be made good to the Water and Drainage Fund the decision of the Council with regard to the interest to be paid to the fund &c. may be obtained with reference to paragraph 3 of G. No.384.Ms. Finance (Accounts), dated the 5th June 1935.

Answers
~~Para 5xxxxMisappro~~

Answer. Sanction of the Government has been sought for separately in this office No.S.C.287/37 dated 26.11.38 and the question will be finally settled before 31-1-'39.

Para 5. Misappropriation by a bill collector. On verification and scrutiny of the electric bills entrusted to bill collector Abdul Azim, the Electrical Engineer discovered that amount of Rs.215-12-0 was collected by the aforesaid bill collector and temporarily misappropriated. The entire amount of Rs 215-12-0 misappropriated was credited by the bill collector the Municipal Treasury on the 22nd February 1938. In proceedings No.148/38, dated the 24th February 1938 of the Commissioner the services of the bill collector were dispensed with with from the 23rd February 1938. No report of this misappropriation was made to the Audit Department.

Answer. Noted for future guidance.

Para.6. Pending objections of the last Audit Report. Paragraph 5 of the Audit Report - irregular adjustments of minimum charges.

The amount of Rs.122-4-0 would need to be recovered from the consumers concerned. Attention is, in this connection invited G.O. No.Ms.1656, P.W.D., (Electricity), dated the 8th August 193 declining to approve the waiver of the recovery of the amounts d from the consumers from the year 1935-36.

"Para 5:- Irregular adjustments of minimum charges. The defects pointed out in paragraphs 4 & 8 of the Audit Report for year 34-35 and 35-36 in regard to irregular adjustme of minimum charges respectively continued during the year under report also. The cases have been detailed in item 33 of the Aud Objection Statement. The amounts aggregating Rs.122-4-0 may eith be recovered or the sanction of Government waiving the recovery the amounts obtained"

Answer. The Government have been addressed once again in this office No.G.C.945/35 dated 13-1-'39, to waive the recovery and their orders are awaited.

Para 7. Outstanding bills not produced. Outstanding bill a sum of Rs.161-7-0 only were produced. Bills for the balance o Rs.12-12-9 were not produced nor was credit for amounts covered them pointed out.

Para 6 of Audit Report 36-37. Outstanding bills not produ "Outstanding bills for a sum of Rs.174-3-9 as detailed in item 4 Audit Objection Statement were not made available for check dur audit. These should have been produced or credit for the amoun shown

Answer. Bills or credit of recovery will be shown.

Para 8. Disconnection of supply for non-payment of dues.

The Councils resolution in the matter has not been forwar as yet.

for non-payment of dues.

~~Disconnection of supply for non-payment~~

"In resolution No.5 dated 9-12-'35 of the Standing Committee it was ~~decided~~ resolved that disconnection of the supply of energy need be resorted to only in the amount of dues remaining unpaid for three months and more, although under clause 10(1) (b) of the form of agreement approved (Appendix A) to the Board of Control the supply of energy may be disconnected seven days after the date of payment if a notice has been served. The presumption of a limit of three months against the limit of seven days provided for in section 24 (1) of the Indian Electricity Act 1910 and in the agreement referred to above would be ultravires.

Reply. Copy of Council resolution No.11, dated 21-7-'36 is enclosed herewith. for cancelling Resolution No. 5 of 9.12.35

(Office note dated 10-6-'36 on the ...s. no time was fixed the limit or period provided for in section 24 (1) of the Indian Electricity Act and clause 10(1)(b) of the agreement.

Resolution - The Resolution No.5 dated 9-12-'35 of Electric Standing Committee is cancelled.)

Para 9. Audit fees. The audit fees amounting to Rs.38-14-7 payable for 37-38 would need to be credited to the provincial revenue

Answer. The amount will be credited to Treasury after obtaining the sanction of the Council.

~~(On) (This is marked for Committee)~~

Para 12. One hundred and eighty eight items of objections involving a sum of 7729-12-8 were ~~objected~~ outstanding at the close of annual audit as detailed in the Audit Objection statement.

Answer. Steps will be taken to reduce the number of objections as far as possible before the close of the official year.

Copy of Proceedings of the Municipal Council, Bellary p... Saturday 30th July 1938 at its ordinary meeting held on Tuesday the 26th November 19xx at 5-30 P.M.

Resolution No.11.

Office Note dated 15-6-38 for cancelling Resolution No.15 dated 9-12-35 of the Electrical Standing Committee as it offends the limit of period provided for in section 24(1) of the Indian Electricity Act and clause 10 (1) (b) of the agreement.

******

The resolution No.5 dated 9-12-35 of Electrical committee is cancelled.

(Sd) K.Mahamud Koola Sahib.

(True copy)

Commissioner. 29.2.39

SKr/27.2.

29.2.39

Copy of Proceedings of the Municipal Council, Bellary held at its Ordinary meeting held on Tuesday the 14th February 1939 at 5-30 P.M.

Resolution No.6.

Ab 15-17 ante

Sub:- Replies for Electric Audit Report for 37-38.

A p p r o v e d.

(Sd.)D.Abdul Rawoof Sahi

(True Copy)

Commissioner.
27.2.39

27.2.39

Subject:- Audit Report - Bellary Municipal Electric
Licence Accounts - 1937-38.

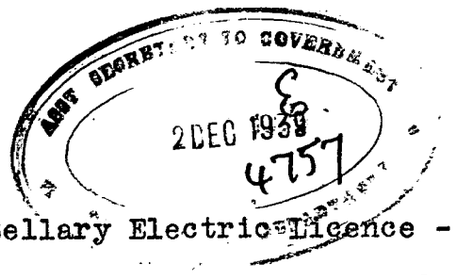
Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the - - Commissioner's replies and the resolution of the Municipal Council.

Paragraph 7 of the Audit Report.

Bills or credits for the bill amounts were not pointed out for an aggregate sum of Rs.10-0-0.

R Rajagopalan

Deputy Examiner of Local Fund Accour



Office of the C.E.I.G.

Sub: Bellary Electric Licence - Accounts for 1937-38.

Ref: P.W.D.U.O.No.2881-E/38 dated 5-12-38.

STATEMENT No.I.

The Commissioner's attention may be drawn to para: 2* of G.O.No.Ms.2135 dated 31-8-39 issued on the accounts of 1936-37 regarding the debenture loan.

No.II - CAPITAL ACCOUNT.

2. The preliminary expenses of Rs.182 have been wiped off. This amount should have been shown in the Revenue account.

3. The estimate for the Electric Stores constructed near the Power House should have been technically sanctioned by the Executive Engineer (Civil and Hydraulic Division), Electricity Department, Chepauk, Madras, vide G.O.No.698 dated 31-3-1937.

4. The sum of Rs.107 debited to "Meters and fees etc." is reported to represent the cost of meters purchased during the year. Only the cost of meters actually issued for service connections during the year should be debited under this item.

REVENUE ACCOUNT.

5. The salaries of the Engineer and other staff have not been correctly debited. The Commissioner's attention may be drawn to para: 3 of G.O.No.345 Ms. dated 14-2-39.

6. No debit is exhibited against "To C. Public Lamps". The Commissioner may be referred to para: 3 (c) of G.O. No.345 Ms. dated 14-2-39.

7. G.O.No.2732 W. dated 13-12-34 entitles the licencee only to 15 % supervision charges over the execution of service connections. Accounts for the year under review show that this works out to 19 %.

8. The minus figure of Rs.4,918 shown on the credit side as "Amount transferred to Capital" should be shown as a plus figure on the Dr. side of the Net Revenue Accoun It should not be exhibited in the Revenue Account.

9. (~~fx No.2732 dated 13-12-34 entitled the licence~~ ~~book~~.) A sum of Rs.95 is exhibited as an asset under "By battery charging". There is no special tariff for battery charging provided in the Booklet of conditions and rates of the Bellary Electric Licence. The Commissioner may be asked to apply to the Government for special tariff for battery charging.

10. Net Revenue Account.

No interest appears to have been paid on consumers' deposits. The Commissioner's attention may be drawn t the instructions contained in G.O.No.1250 dated 26-6-37.

GENERAL BALANCE SHEET.

Please see the audit report on pp 3-5, replies thereto on pp 15-17 c-f and the remarks of the ch. E. I. A. on pp 1-2 ante.

The remarks of the ch. E. I. A in paras 1 to 6, 8 and 10 to 12 may be communicated to the municipal council As regards para 7 it is presumed that the excess supervision charges collected are not to be refunded. The remarks may be communicated to the municipal council for future guidance.

3. No tariff has been prescribed for battery charging in the booklet of conditions under the Bellary Electric licence. The Commr. may be asked ~~requested~~ with reference to the para 9 of the ch. E. I. A's remarks to suggest suitable amendments to the booklet prescribing tariff for battery charging

4. With reference to para 6 of the audit report, the reply of the municipal council thereto and the remark of the ch. E. I. A in para 13 of his remarks it is submitted that orders were issued in G. O. No. 2746 PW. D dt 25-11-39 waiving the recovery of the minimum charges

irregularly adjusted and therefore ~~that~~ no action is necessary with regard to para 13 of the Ch. E. 26th ult remarks.

5. A draft order is put up. L.A.O. may see before issue.

Ram
30/1

30/1

2/2/41

DRAFT FOR APPROVAL.

C.F.10.

P. W. Dept

	Date.	Initials.
When received for fair copying ...		
When copied ...	6/2	
When examined...		
When signed ...		
When despatched.		

SUBJECT:—

Electricity - Bellary municipal Electric licence - Accounts for 1937-38 - Recorded with remarks

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

(No. 28815/38 From the Examiner of L.F. Accts No. 5895, dated 28-11-1938.

(3 C " _____ " - Do - " R131 " 27-3-1939.

(m/ " _____ " Ch-E. I.G. " n-23c-279 " 27-11 1939.

~~Order~~ ~~Resolution~~ ~~Ms.~~ ~~Rout.~~ No. 257, dated 6-2-1940.

Recorded

2. No. I - Statement of loan

The municipal council should ~~proceed to~~ redeem the debentures if permissible, as advised in para 2 of G.O. no. 2135 P.W.D dt 31-8-38

3. No II - Capital Account

(i) The preliminary expenses of Rs. 182 have been wiped off. This amount should have been shown in the Revenue Account.

(ii) The estimate for the Electric shovas constructed near the Power house should have been technically sanctioned by the

Executive Engineer, Civil and Hydraulic Division, Electricity department, Chepauk, Madras (Vide G.O. No. 698 P.W.D. dt. 31-3-37.)

(iii) The sum of Rs. 107 debited to "Meters and fees etc" is reported to represent the cost of meters purchased during the year. Only the cost of meters actually issued for service connections during

supervision charges over the execution of service connections according to G.O. no. 2732 W dt 13-12-34. Accounts for the year under review show that this works out to 19 per cent. The recovery of supervision charges should be restricted to 15 per cent.

(iii) The minus figure of Rs. 4,918/- shown on the credit side as "Amount transferred to Capital" should be shown as a plus figure on the debtor side of the Net Revenue Account. It should not be exhibited in the Revenue Account.

(iv) A sum of Rs. 95 is exhibited as an asset under "By battery charging". There is no special tariff for battery charging ~~provided~~ in the booklet of conditions and rates of the Bellary Electric licence. The Commissioner, ~~Bellary municipal council~~ is request to propose suitable special tariff for battery charging and suggest necessary amendment to the

booklet of conditions and rules

5. No. IV Net Revenue Account

No interest appears to have been paid on consumers' deposits in spite of repeated instructions in G.O. no. 345 P.W.D dt 14-2-39 and G.O. no. 2135 P.W.D dt 31-8-38. Interest on consumers' deposits should be paid as instructed in G.O. no. 1250 Elec. dt 26-6-37 and the amount so paid should be exhibited in this account.

6. No. VII General Balance Sheet

(i) It is reported that the

should not be shown as a liability in the General Balance Sheet, but should be shown as an extra ordinary receipt in the Net Revenue Account.

Examiner's Office.

Subject:- Audit Report - Bellary Municipal Electric Licence Accounts - 1937-38.

..o..

Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the - - Commissioner's replies and the resolution of the Municipal Council.

Paragraph 7 of the Audit Report.

Bills or credits for the bill amounts were not pointed out for an aggregate sum of Rs.10-0-0.

R. Rajagopala Ayyar,
Deputy Examiner of Local Fund Accounts.

(True copy)

Superintendent.

Replies to Audit report on the accounts of Bellary Municipal Electric License for 37-38 -.

Para 3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of the report.

Reply.
Answer. Replies to the objection statement are being furnished separately.

Para 4. A sum of Rs.26,075-0-0 (26075-0-0) was diverted up to the end of the year from the Water and Drainage Fund of the Municipal Council for the purpose of meeting expenditure relating to the Electric License. The sanction of Government to the diversion (ear-marked funds was not pointed out. As the diversion was to be made good to the Water and Drainage Fund the decision of the Council with regard to the interest to be paid to that Fund &c. may be obtained with reference to paragraph 3 of G.O. No.364.Ms. Finance (Accounts), dated the 5th June 1935.

Answers
ParaxSxxxMisapprop

Answer. Sanction of the Government has been sought for separately in this office No.S.C.287/37 dated 26.11.38 and the question will be finally settled before 31-3-'39.

Para.6. Pending objections of the last Audit Repo
Paragraph 5 of the Audit Report - irregular adjustments
mum charges.

The amount of Rs.122-4-0 would need to be recovered
consumers concerned. Attention is, in this connection,
G.O. No.Ms.1656, P.W.D., (Electricity), dated the 8th A
declining to approve the waiver of the recovery of the
from the consumers from the year 1935-36.

"Para 5:- Irregular adjustments of minimum char
Expenses defects pointed out in paragraphs 4 & 5 of th
Report for year 34-35 and 35-36 in regard to irregular
of minimum charges respectively continued during the ye
report also. The cases have been detailed in item 33 o
Objection Statement. The amounts aggregating Rs.122-4-0
be recovered or the sanction of Government waiving the
the amounts obtained".

Answer. The Government have been addressed once a
this office No.G.C.945/35 dated 13-1-'39, to waive the
and their orders are awaited.

for non-payment of dues.

Disconnection of supply for non-payment

"In resolution No.5 dated 9-12-'35 of the Standing Committee it was resolved that disconnection of the supply of energy need be resorted to only if the arrears of dues remained unpaid for three months and more, although under clause 10(1) (b) of the form of agreement appended (Appendix E) to the Booklet of conditions, the supply of energy may be disconnected seven days after the due dates of payment if a notice had been served. The presemption of a limit of three months against the limit of seven days provided for in section 24 (1) of the Indian Electricity Act 1910 and in the agreement referred to above would be ultravice.

Answer. Copy of Council resolution No.11, dated 20-7-'36 is

Copy of Proceedings of the Municipal Council, Bellary passed at its ordinary meeting held on ~~Tuesday~~ Saturday the ~~14th February 1938~~ 30th July 1938 at 5-30 P.M.

Resolution No.11.

Office Note dated 15-6-38 for cancelling resolution No.15 dated 9-12-35 of the Electrical Standing Committee as it offends the limit of period provided for in section 24(1) of the Indian Electricity Act and clause 10 (1) (b) of the agreement.

****

The resolution No.5 dated 9-12-35 of Electrical committee

(Sd) K.Mahamud Moosa Sahib.

(True copy)

Commissioner. 27.2.39

11139

Copy of Proceedings of the Municipal Council, Bellary passed at its Ordinary meeting held on Tuesday the 14th February 1939 at 5-30 P.M.

Resolution No.6.

Sub:- Replies for Electric Audit Report for 37-38.

A p p r o v e d.

(Sd.)D.Abdul Rawoof Sahib.

(True Copy)

Commissioner.

27.2.39

27.2.39